IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE

INCOME TAX APPEAL NO.506 OF 2002

The Commissioner of Income-tax
Mumbai City 18, Mumbai — Appellant

vs.

Shri Ramchandra B. More — Respondent

Mr. Vijay Kantharia i/b. Mr. H.D. Rathod for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 25th August 2004

P.C.

Heard.

2. The substantial question of law that has been proposed in the appeal stands concluded by the Division Bench judgment in the case of Cadell Weaving Mill Co. Pvt. Ltd. v. Commissioner of Income-tax, 249 ITR 265.

3. The learned counsel for the revenue submits that the said judgment is under challenge before the Supreme Court.

4. In so far as we are concerned, the controversy stands concluded by the Division Bench of this Court.

5. No substantial question of law arises.

6. Appeal does not deserve to be entertained.

7. Dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR,J.)